

**School Corporation Expenditures by HB 1006 Expenditure Categories
Biannual Financial Report Data**

Linton-Stockton School Corp (2950)

1006 Category	Account	FY 1998	FY 2006	FY 2007	FY 2008	10 Year Increase	2 Year Increase	1 Year Increase
Student Academic Achievement								
	11050 Regular Programs; Full Day Kindergarten	\$0	\$0	\$0	\$24,207	n/a	n/a	n/a
	11100 Regular Programs; Elementary	\$1,874,637	\$1,852,516	\$1,893,319	\$2,376,211	27%	28%	26%
	11200 Regular Programs; Middle/Junior High	\$448,984	\$458,319	\$477,471	\$595,562	33%	30%	25%
	11300 Regular Programs; High School	\$842,101	\$1,043,196	\$1,127,406	\$1,396,078	66%	34%	24%
	11350 Regular Programs; High School; Academic Honors Diploma	\$0	\$0	\$12,000	\$0	n/a	n/a	-100%
	11355 Regular Programs; High School; Academic Honors High Ability Student Programs	\$0	\$0	\$0	\$14,277	n/a	n/a	n/a
	11450 Vocational Education; Consumer and Homemaking	\$293	\$0	\$0	\$0	-100%	n/a	n/a
	11470 Vocational Education; Business Education	\$0	\$0	\$27,322	\$67,357	n/a	n/a	147%
	11490 Vocational Education; Industrial Education B	\$55,592	\$0	\$0	\$0	-100%	n/a	n/a
	11510 Vocational Education; Cooperative Education	\$47,472	\$57,179	\$27,626	\$0	-100%	-100%	-100%
	11590 Other Vocational Education Programs	\$1,414	\$0	\$0	\$0	-100%	n/a	n/a
	11620 Regular Programs; Alternative Education Programs; Middle/Junior High School	\$0	\$0	\$0	\$17,216	n/a	n/a	n/a
	11630 Regular Programs; Alternative Education Programs; High School	\$0	\$0	\$0	\$457	n/a	n/a	n/a
	12100 2007 Account Code - Gifted and Talented	\$55,684	\$9,431	\$5,344	\$31,955	-43%	239%	498%
	12110 Gifted And Talented; Gifted and Talented	\$0	\$0	\$0	\$6,404	n/a	n/a	n/a
	12210 Mental Disabilities; Mild Mental Disabilities	\$30,992	\$48,124	\$49,546	\$69,072	123%	44%	39%
	12350 Physical Impairment; Homebound	\$12,049	\$12,757	\$9,029	\$0	-100%	-100%	-100%
	12610 Learning Disability	\$259,984	\$327,418	\$294,552	\$356,030	37%	9%	21%
	12710 Equal Opportunity At Risk	\$32,699	\$46,266	\$47,545	\$5,503	-83%	-88%	-88%
	12810 Special Education Preschool	\$16,500	\$38,500	\$31,336	\$41,250	150%	7%	32%
	12900 Other Special Programs	\$242,512	\$51,651	\$88,878	\$35,063	-86%	-32%	-61%
	13600 Adult/Continuing Education Programs; Special Interest Programs	\$5,611	\$18,106	\$22,024	\$14,958	167%	-17%	-32%
	13900 Adult/Continuing Education Programs; Other Adult/Continuing Education Program	\$0	\$14,032	\$13,874	\$6,504	n/a	-54%	-53%
	14100 Summer School Programs; Elementary	\$11,377	\$0	\$8,980	\$14,744	30%	n/a	64%
	14200 Summer School Programs; Middle/Junior High School	\$575	\$3,884	\$9,782	\$5,878	> 500%	51%	-40%
	14300 Summer School Programs; High School	\$21,992	\$0	\$7,688	\$16,074	-27%	n/a	109%
	16100 Remediation Testing	\$32,058	\$22,760	\$28,176	\$15,095	-53%	-34%	-46%
	16200 Preventive Remediation	\$22,538	\$0	\$0	\$11,394	-49%	n/a	n/a
	17100 Payments to Other Governmental Units Within State; Transfer Tuition	\$19,113	\$14,232	\$10,894	\$12,885	-33%	-9%	18%
	17300 Payments to Other Governmental Units Within State; Area Vocational School (Participating Share)	\$50,411	\$63,695	\$106,847	\$103,555	105%	63%	-3%
	17500 Payments to Other Governmental Units Within State; Special Education; Interlocal Agreements	\$212,200	\$303,591	\$246,117	\$277,535	31%	-9%	13%
	17900 Payments to Other Governmental Units Within State; Other	\$0	\$2,825	\$57,165	\$28,004	n/a	> 500%	-51%
	21520 Speech Pathology and Audiology Services; Speech Pathology Services	\$39,872	\$53,235	\$53,634	\$62,328	56%	17%	16%
	22210 Library/Media Services; Service Area Direction	\$58,524	\$14,023	\$12,173	\$0	-100%	-100%	-100%
	22220 Library/Media Services; School Library	\$121,481	\$142,739	\$147,682	\$110,160	-9%	-23%	-25%
	22230 Library/Media Services; Audiovisual	\$2,072	\$0	\$0	\$0	-100%	n/a	n/a
	22250 Library/Media Services; Computer Assisted Instruction Services	\$25,053	\$167,895	\$39,892	\$27,979	12%	-83%	-30%
	22290 Library/Media Services; Other Educational Media Services	\$2,179	\$0	\$0	\$0	-100%	n/a	n/a
	24100 Office of The Principal	\$377,784	\$409,391	\$416,436	\$518,232	37%	27%	24%
	25520 Textbooks for Rent or Resale; Textbooks, Workbooks, and Repairs	\$87,820	\$110,538	\$82,948	\$102,023	16%	-8%	23%
	25540 Textbooks for Rent or Resale; Other Textbook Rental Service	\$477	\$1,678	\$889	\$1,498	214%	-11%	68%
	25590 Textbooks for Rent or Resale; Other Textbook Resale Services	\$0	\$0	\$630	\$0	n/a	n/a	-100%
	26497 2007 Account Code - Teachers Retirement Fund	\$149,453	\$181,194	\$235,296	\$169,060	13%	-7%	-28%
Student Academic Achievement Total		\$5,161,505	\$5,469,173	\$5,592,502	\$6,534,548	27%	19%	17%
Student Instructional Support								
	21220 Guidance Services; Counseling Services	\$128,335	\$164,656	\$168,051	\$164,130	28%	0%	-2%
	21290 Guidance Services; Other Guidance Services	\$12,000	\$0	\$0	\$0	-100%	n/a	n/a
	21340 Health Services; Nurse Services	\$33,451	\$40,079	\$40,779	\$50,392	51%	26%	24%
	21390 Health Services; Other Health Services	\$318	\$606	\$55	\$55	-83%	-91%	0%
	22120 Improvement of Instruction; Instruction and Curriculum Development	\$16,944	\$24,291	\$26,591	\$7,564	-55%	-69%	-72%
	22130 Improvement of Instruction; Instructional Staff Training	\$7,813	\$81,047	\$95,335	\$112,057	> 500%	38%	18%
	22190 Improvement of Instruction; Other Improvement of Instructional Services	\$0	\$0	\$287	\$2,055	n/a	n/a	> 500%
	22310 Instruction, Related Technology; Technology Service Supervision and Administration	\$0	\$0	\$0	\$45,906	n/a	n/a	n/a
	23110 Board of Education; Service Area Direction	\$10,000	\$10,000	\$10,000	\$10,689	7%	7%	7%

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	23190 Board of Education; Other Governing Body Services	\$4,702	\$5,159	\$5,831	\$10,648	126%	106%	83%
	23210 Executive Administration; Office of The Superintendent	\$101,649	\$118,148	\$124,747	\$157,020	54%	33%	26%
	23290 Executive Administration; Other Executive Administration Services	\$0	\$5,224	\$2,000	\$4,346	n/a	-17%	117%
	25750 Personnel Services; Health Services	\$234,539	\$187,870	\$200,554	\$99,101	-58%	-47%	-51%
	26700 2007 Account Code - Technology Coordinator	\$1,000	\$47,742	\$50,975	\$41,784	> 500%	-12%	-18%
Student Instructional Support Total		\$550,752	\$684,823	\$725,206	\$705,746	28%	3%	-3%
Overhead and Operational								
	23150 Board of Education; Legal Services	\$8,322	\$36,092	\$40,514	\$13,517	62%	-63%	-67%
	23160 Board of Education; Promotion Expenses	\$5,357	\$850	\$2,649	\$2,866	-46%	237%	8%
	25110 Fiscal Services; Office of The Business Manager	\$0	\$0	\$0	\$49,224	n/a	n/a	n/a
	25120 Fiscal Services; Service Area Direction	\$53,189	\$68,231	\$69,153	\$33,817	-36%	-50%	-51%
	25150 Fiscal Services; Payroll Services	\$1,568	\$302	\$1,553	\$238	-85%	-21%	-85%
	25160 Fiscal Services; Financial Accounting	\$415	\$1,202	\$1,552	\$1,574	280%	31%	1%
	25193 Other Fiscal Services; Printed Forms	\$187	\$610	\$1,300	\$1,569	> 500%	157%	21%
	25196 Other Fiscal Services; Cash Change	\$0	\$100	\$0	\$0	n/a	-100%	n/a
	25300 Printing, Publishing, and Duplicating Services	\$7,250	\$2,077	\$2,276	\$2,714	-63%	31%	19%
	25990 Other Support Services, Central 25990.07 Unknown 2007 Account Code	\$23,283	\$28,771	\$29,454	\$20,032	-14%	-30%	-32%
	26100 Operation and Maintenance of Plant Services; Service Area Direction	\$30,517	\$46,140	\$46,485	\$24,226	-21%	-47%	-48%
	26200 Operation and Maintenance of Plant Services; Maintenance of Buildings	\$475,081	\$682,534	\$695,638	\$880,730	85%	29%	27%
	26300 Operation and Maintenance of Plant Services; Maintenance of Grounds	\$10,287	\$6,398	\$5,682	\$15,775	53%	147%	178%
	26400 Operation and Maintenance of Plant Services; Maintenance of Equipment	\$88,284	\$52,581	\$54,201	\$19,579	-78%	-63%	-64%
	26499 2007 Account Code - Other	\$19,561	\$186,976	\$160,491	\$84,207	330%	-55%	-48%
	26500 Operation and Maintenance of Plant Services; Vehicle Maintenance (not buses)	\$100	\$413	\$1,792	\$2,532	> 500%	> 500%	41%
	26700 Operation and Maintenance of Plant Services; Insurance	\$31,557	\$109,278	\$79,486	\$95,882	204%	-12%	21%
	26800 Operation and Maintenance of Plant Services; Other Operation and Maintenance of Plant	\$29,587	\$2,649	\$33,466	\$2,957	-90%	12%	-91%
	27010 Student Transportation; Service Area Direction	\$24,528	\$0	\$0	\$54,556	122%	n/a	n/a
	27100 Student Transportation; Vehicle Operation	\$17,249	\$33,238	\$30,628	\$46,105	167%	39%	51%
	27200 Student Transportation; Monitoring Services	\$0	\$0	\$0	\$5,595	n/a	n/a	n/a
	27300 Student Transportation; Vehicle Servicing and Maintenance	\$41,533	\$53,347	\$51,463	\$39,950	-4%	-25%	-22%
	27400 Student Transportation; Purchase of School Buses	\$149,277	\$79,819	\$81,543	\$117,972	-21%	48%	45%
	27500 Student Transportation; Insurance on Buses	\$7,828	\$0	\$0	\$0	-100%	n/a	n/a
	27700 Student Transportation; Contracted Transportation Services	\$160,120	\$216,927	\$211,291	\$236,245	48%	9%	12%
	27900 Student Transportation; Other Student Transportation Services	\$5,194	\$6,323	\$1,175	\$805	-85%	-87%	-31%
	31100 Food Services Operations; Service Area Direction	\$19,764	\$24,618	\$26,739	\$32,731	66%	33%	22%
	31200 Food Services Operations; Food Preparation and Dispensing	\$78,124	\$113,492	\$120,230	\$133,496	71%	18%	11%
	31300 Food Services Operations; Food Delivery	\$64,754	\$158,266	\$170,160	\$95,076	47%	-40%	-44%
	31400 Food Services Operations; Food Purchases	\$0	\$0	\$0	\$117,425	n/a	n/a	n/a
	31900 Other Food Services	\$5,258	\$26,219	\$30,879	\$101,389	> 500%	287%	228%
	33200 Community Recreation	\$0	\$0	\$0	\$1,162	n/a	n/a	n/a
	33400 Athletic Coaches	\$75,634	\$103,929	\$107,147	\$108,970	44%	5%	2%
	33990 Other Community Services; Other	\$6,940	\$4,994	\$4,003	\$4,894	-29%	-2%	22%
	45500 Facilities Acquisition and Construction; Rent of Buildings, Facilities, and Equipment	\$0	\$48,336	\$52,945	\$56,095	n/a	16%	6%
	52200 Debt Services; Interest on Debt; Temporary Loans	\$0	\$0	\$70,000	\$300	n/a	n/a	-100%
	60700 Debt Services; Nonprogramed Charges; Scholarships	\$5,550	\$4,765	\$10,629	\$11,078	100%	132%	4%
Overhead and Operational Total		\$1,446,295	\$2,099,476	\$2,194,522	\$2,415,283	67%	15%	10%
Nonoperational								
	25350 2007 Account Code - Building Acquisition, Construction and Improvement	\$57,706	\$0	\$0	\$0	-100%	n/a	n/a
	41000 Facilities Acquisition and Construction; Land Acquisition and Development	\$885	\$0	\$0	\$0	-100%	n/a	n/a
	43000 Facilities Acquisition and Construction; Professional Services	\$161,695	\$8,500	\$1,200	\$570	-100%	-93%	-53%
	44000 Facilities Acquisition and Construction; Educational Specifications Development	\$0	\$12,446	\$0	\$0	n/a	-100%	n/a
	45100 Building Acquisition, Construction and Improvements	\$16,514	\$97,093	\$33,127	\$56,692	243%	-42%	71%
	45400 Building Acquisition, Construction and Improvement; Sports Facilities	\$0	\$8,519	\$14,264	\$15,866	n/a	86%	11%
	46000 Facilities Acquisition and Construction; Purchase of Moveable Equipment	\$0	\$930	\$0	\$3,198	n/a	244%	n/a
	47000 Facilities Acquisition and Construction; Purchase of Mobile or Fixed Equipment	\$141,519	\$66,557	\$65,983	\$100,776	-29%	51%	53%

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Linton-Stockton School Corp (2950)

1006 Category	Account	FY 1998	FY 2006	FY 2007	FY 2008	10 Year Increase	2 Year Increase	1 Year Increase
	49000 Facilities Acquisition and Construction; Other Facilities Acquisition and Construction	\$41,425	\$424,428	\$65,153	\$118,734	187%	-72%	82%
	51100 Debt Services; Principal on Debt; Bonds	\$0	\$243,417	\$249,235	\$187,817	n/a	-23%	-25%
	51600 Debt Services; Principal on Debt; Other Department of Local Government Finance Approved Debt	\$0	\$6,834	\$9,205	\$10,679	n/a	56%	16%
	52100 Debt Services; Interest on Debt; Bonds	\$0	\$0	\$0	\$56,537	n/a	n/a	n/a
	53100 Debt Services; Lease Rental; Buildings ; Principal	\$227,000	\$822,340	\$1,121,185	\$959,132	323%	17%	-14%
	53150 Debt Services; Lease Rental; Buildings ; Interest	\$0	\$0	\$0	\$122,569	n/a	n/a	n/a
	54100 2007 Account Code - Veterans' Memorial Fund	\$8,207	\$0	\$0	\$0	-100%	n/a	n/a
	54200 2007 Account Code - Common School Fund	\$87,552	\$42,335	\$27,333	\$27,017	-69%	-36%	-1%
	54200 Common School Fund; Principal	\$0	\$0	\$0	\$12,496	n/a	n/a	n/a
	54250 Common School Fund; Interest	\$0	\$0	\$0	\$562	n/a	n/a	n/a
Nonoperational Total		\$742,502	\$1,733,399	\$1,586,685	\$1,672,644	125%	-4%	5%
prorated								
	26491 2007 Account Code - PERF	\$31,501	\$17,417	\$33,799	\$17,583	-44%	1%	-48%
	26492 2007 Account Code - Social Security	\$384,948	\$417,858	\$426,095	\$204,259	-47%	-51%	-52%
	26493 2007 Account Code - Workmen's Compensation	\$12,742	\$6,722	\$766	\$0	-100%	-100%	-100%
	26494 2007 Account Code - Group Insurance	\$1,036,139	\$2,042,280	\$2,178,544	\$1,307,016	26%	-36%	-40%
	26496 2007 Account Code - Unemployment Compensation	\$4,005	\$5,877	\$2,147	\$142	-96%	-98%	-93%
	26498 2007 Account Code - Severance / Early Retirement Pay	\$32,633	\$119,660	\$141,548	\$60,005	84%	-50%	-58%
prorated Total		\$1,501,967	\$2,609,814	\$2,782,899	\$1,589,004	6%	-39%	-43%

1006 Category	FY 1998	FY 2006	FY 2007	FY 2008	10 Year Increase	2 Year Increase	1 Year Increase	FY98 % of Total Exp	FY06 % of Total Exp	FY07 % of Total Exp	FY08 % of Total Exp
Student Academic Achievement	\$6,408,004	\$7,591,779	\$7,856,450	\$7,800,819	22%	3%	-1%	68.1%	60.3%	61.0%	60.4%
Student Instructional Support	\$635,732	\$848,038	\$903,557	\$809,975	27%	-4%	-10%	6.8%	6.7%	7.0%	6.3%
Overhead and Operational	\$1,616,784	\$2,423,468	\$2,535,122	\$2,633,788	63%	9%	4%	17.2%	19.2%	19.7%	20.4%
Nonoperational	\$742,502	\$1,733,399	\$1,586,685	\$1,672,644	125%	-4%	5%	7.9%	13.8%	12.3%	12.9%
Grand Total	\$9,403,021	\$12,596,684	\$12,881,814	\$12,917,225	37%	3%	0%				

	FY1998	FY2006	FY2007	FY2008
Student Instructional Expenditures (Academic Achievement plus Support)	74.9%	67.0%	68.0%	66.7%